



Michigan Department of Licensing and Regulatory Affairs  
Liquor Control Commission (MLCC)  
Constitution Hall – 525 W. Allegan, Lansing, MI 48933  
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Toll Free 866-813-0011 – [www.michigan.gov/lcc](http://www.michigan.gov/lcc)

## **Excise Tax Reporting Information for Microbrewer Licensees**

### **FORMS TO SUBMIT:**

**LCC-3803 - Michigan Beer Tax Report**

**LCC-3859 - Michigan Breweries Monthly Report of Sales**

### **Requirements:**

- To ensure a more accurate tax report, fill out the LCC-3859 - Michigan Breweries Monthly Report of Sales form first and then transfer the sales amounts and pack sizes to your tax report. The sales reported on both forms **MUST MATCH**.
- Tax reports, payments and documentation must be postmarked no later than the 15<sup>th</sup> of the month they are due. If late, they will be subject to a late fee and interest.
- Zero tax reports may be e-mailed to the below e-mail address.
- **SALES TO RETAILERS:** (Self Distributing) – If you self-distribute you must include each retailer's sales information on the LCC-3859 - Michigan Breweries Monthly Report of Sales report. The retailer sales information must include the retailer's MLCC issued license number, the sales quantities, and pack sizes for each retailer.
- **SALES TO WHOLESALERS:** Please make sure to include the sales information for each Wholesaler that is purchasing from your business. The wholesaler sales information must include the wholesaler's MLCC issued license number, the sales quantities, and pack sizes for each wholesaler.
- **SALES TO CONSUMERS:** Sales in your Tap Room or Keg rentals must be reported on the LCC-3859 -Michigan Breweries Monthly Report of Sales, as well as reported on the tax report.
- Pursuant to MCL 436.1409 and administrative rule R 436.1621, you may be eligible to receive a credit against future beer excise taxes in the amount of \$2.00 per barrel, if you produce fewer than 50,000 barrels per year. You may receive the credit for the first 30,000 barrels per year. We must receive a brief request by email or mail stating that you are applying for the \$2.00 per barrel rebate. The request can be included with your December tax payment or sent to the MLCC any time after you have paid your December taxes each year. Your accounts must be in good standing and we must receive copies of the Federal Brewers Report of Operations form for the calendar year. You may only receive a credit for up to two

years. You are not authorized to use the credit unless you have been issued a Barrel Rebate Credit Letter by our office.

If you have any questions regarding this information, please contact the MLCC Financial Management Division at [MLCCfinancebeertax@michigan.gov](mailto:MLCCfinancebeertax@michigan.gov).

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

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